

MICHAEL L. SOSHINICK
Attorney at Law
190 WILLIS AVENUE
SUITE 112
MINEOLA, NEW YORK 11501

MICHAEL L. SOSHINICK
OF COUNSEL
JOHN LAWRENCE

TEL (516) 294-1111
FAX (516) 294-5465

September 21, 2007

Jeremy M. Sher, Esq.
Miller & Wrubel P.C.
250 Park Avenue
New York, NY 10177-0699

Re: Lydian Private Bank, d/b/a VirtualBank v. Steven M. Leff, et al.
(S.D.N.Y. 07 Civ. 8173 (RMB))

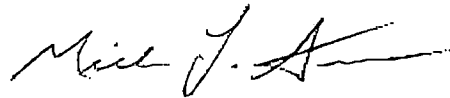
Dear Mr. Sher:

Thank you for your letter dated September 19, 2007 which I received with the referenced enclosures. I hereby accept service on behalf of my client, Steven M. Leff. You may also forward the same package to me again, inasmuch as I am authorized to accept service on behalf of Richard A. Leff.

It is anticipated that Richard A. Leff will be represented by Kaufman Borgeest & Ryan LLP, and you may wish to send a courtesy copy of the summons, complaint and related papers to Jonathan Bruno, Esq. of Kaufman Borgeest & Ryan LLP which is located at 99 Park Avenue, New York 10016.

Thank you.

Very truly yours,



Michael L. Soshnick

MLS:kad